CITY of REGINA FINANCIAL REPORT

1984

With the Compliments of

Dean R. Power, C.A.

City Comptroller

CITY OF REGINA
FINANCIAL REPORT

IF YOU WISH TO RECEIVE THE NEXT REPORT, PLEASE DETACH THIS SLIP, FILL IN AS INDICATED BELOW AND MAIL TO:—

THE CITY OF REGINA,
OFFICE OF THE COMPTROLLER,
P.O. Box 1790
REGINA, SASKATCHEWAN S4P 3C8

NAME AND ORGANIZATION (IF APPLICABLE)

ADDRESS

THE CITY OF REGINA
FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 1984

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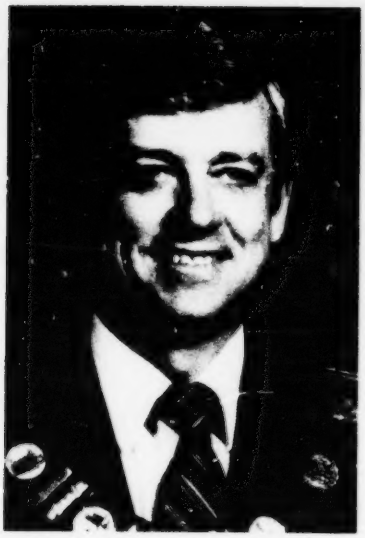
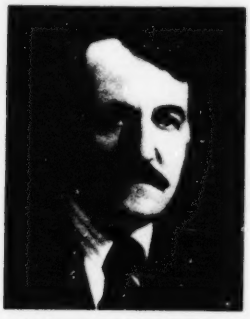
REGINA CITY COUNCIL 1984

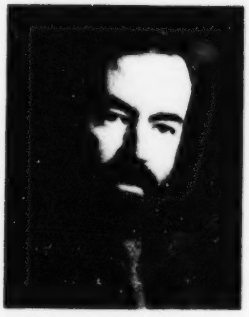


His Worship L. P. Schneider

Alderman G. J. Kleisinger
Division 1



Alderman T. Cholod
Division 2

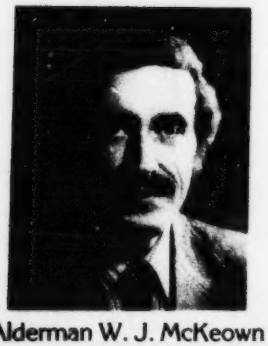


Alderman M. Hanley
Division 3

Alderman L. Ooms
Division 4

Alderman W. R. Staff
Division 5

Alderman H. Van Mulligen
Division 6



Alderman W. J. McKeown
Division 7

Alderman E. Strass
Division 8

Alderman V. A. McGregor
Division 9

Alderman S. E. Oxelgren
Division 10

REGINA
CITY OFFICIALS
1984

Assistant City Manager
Operations
(Vacant)

W. K. Mann
City Manager

R. H. Moncur
Assistant City Manager
Administration and Planning

C. J. Letourneau
Director of Assessment

G. C. Burns
Director of Buildings
and Properties

F. E. Howard
City Clerk

D. R. Power
City Comptroller

D. Jesse
Director of
Economic Development

L. Yanko
Fire Chief

Dr. P. A. Hutchison
Medical Health
Officer

L. Shaw
City Solicitor

J. Spencer
Director of Parks
and Recreation

N. Krasko
Administrator of
Pensions and Benefits

C. Gouthro
Director of Personnel

P. C. Davies
Director of Planning

V. A. New
Chief of Police

L. D. Schnell
Director of Public
Works and Engineering

L. J. Katchuck
Director of Purchasing

G. H. McAdoo
Director of Transit

D. A. Fisher
City Treasurer

CITY COMPTROLLER'S REPORT

To: His Worship the Mayor
and Members of City Council

I am pleased to present the Financial Report for the City of Regina for the year ended December 31, 1984. The Report consists of the combined balance sheet, statement of revenues, expenditures and changes in fund balances, statement of changes in financial position for the operating, capital, sinking fund, general investment fund and trust funds along with their supporting statements and schedules. Also included is a copy of the 1984 audited financial statement of the Regina Public Library Board.

In addition, certain highlights are presented to provide a general impression of the economic and financial health of the community.

Gross revenues for the General Operating Fund totalled $119,664,000 and gross expenditures totalled $118,116,000 which together with the fund balance of $1,316,000 brought forward from 1983 resulted in a fund balance of $2,864,000 as at December 31, 1984. The major sources of revenue and major expenditures by function are shown below.

Revenue Source	**Amount**	**Percentage of Total**	**Percentage Increase (Decrease) from 1983**
Taxes and Licenses	$ 61,488	51	8
Contributions and Grants	21,676	18	8
Service Charges and Fees	4,940	4	(4)
Rents and Concessions	12,140	10	16
Fines and Tax Penalties	3,450	3	13
Interest	5,581	5	41
Recreation and Community Services	2,516	2	17
Miscellaneous	2,444	2	14
Equipment Utilization Charges	5,429	5	3
	$119,664	100	
Expenditure by Function			
General Government Services	$ 14,778	12	9
Protective Services	39,799	34	7
Transportation Services	16,074	14	14
Environmental Health Services	5,418	5	5
Public Health and Welfare Services	7,383	6	9
Environmental Development Services	2,094	2	(26)
Parks, Recreational and Cultural Services	14,781	12	3
Debt Charges — Principal Payments	2,362	2	14
— Interest Payments	5,408	5	5
Interfund Transfers			
Transit Deficit	4,572	4	14
Other	4,149	3	13
Transfer to Reserves	1,298	1	(28)
	$118,116	100	

I take pleasure in acknowledging the co-operation and assistance received from Department Heads and other officials of the City and the management and staff of the Comptroller's Department and Treasurer's Department for their co-operation and assistance throughout the report preparation and audit process.

Respectfully submitted,

D. R. Power, C.A.
City Comptroller

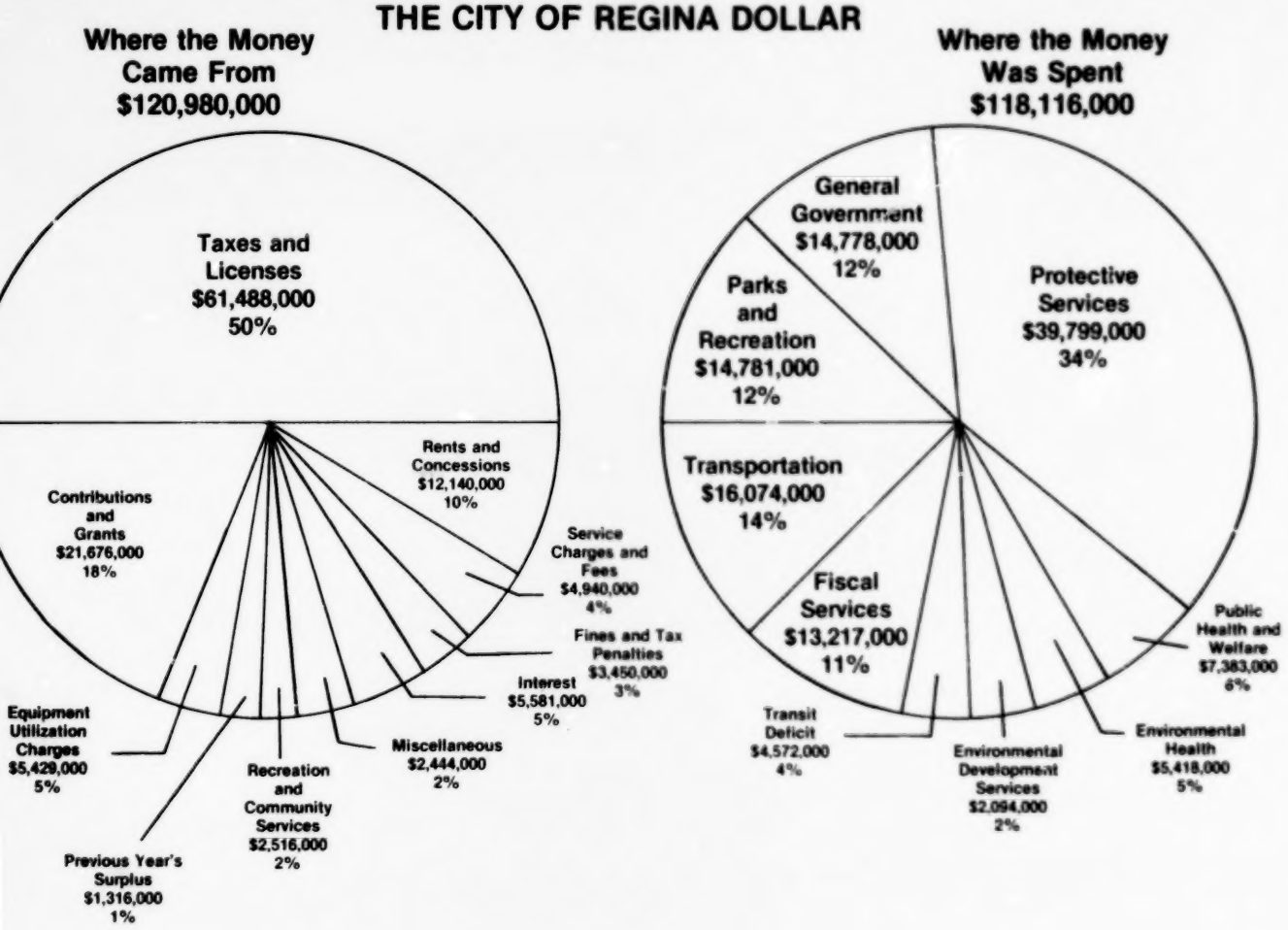
ECONOMIC HIGHLIGHTS

	For the Year Ended December 31				
	1984	**1983**	**1982**	**1981**	**1980**
POPULATION	172,340	169,120	165,952	163,217	161,142
BUILDING PERMITS					
Number	3,196	3,707	3,056	3,534	3,354
Value (in thousands)	$168,835	$176,081	$153,411	$188,779	$140,061
URBAN DWELLING STARTS					
Regina	1,117	1,733	1,952	1,429	1,256
Saskatchewan	3,459	5,934	6,091	4,407	4,018
Canada	110,807	129,313	104,447	142,441	125,013
INFLATION RATE (CPI)					
Regina	4.4%	6.5%	9.0%	11.7%	10.1%
Canada	4.4%	5.8%	10.8%	12.5%	10.1%
UNEMPLOYMENT RATE					
Regina	8.3%	7.8%	6.9%	4.7%	5.5%
Saskatchewan	8.0%	7.4%	6.4%	4.7%	4.4%
Canada	11.3%	11.9%	11.0%	7.6%	7.5%
AVERAGE SELLING PRICE OF HOMES					
Regina	$ 59,177	$59,107	$ 55,645	$ 54,942	$ 48,750
Saskatchewan	60,022	58,977	58,950	57,096	52,330
Canada	78,160	76,760	72,712	71,599	66,902

Source: City of Regina, Statistics Canada, Regina Real Estate Association (Homes processed through the multiple listing system), Canada Mortgage and Housing Corporation.

FINANCIAL HIGHLIGHTS

THE CITY OF REGINA DOLLAR



CITY OF REGINA
MILL RATES

	1984	1983	Percentage Increase
City Council	55.99	53.66	4.34
Schools	55.35	50.91	8.72
Library	5.57	5.43	2.57
	116.91	110.00	6.28

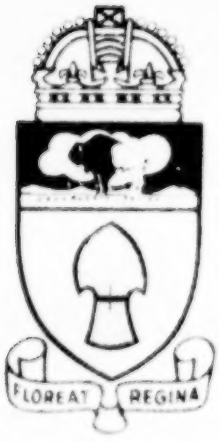
As a result of the re-assessment implemented in 1984, the 1983 rates have been adjusted for comparative purposes.

FINANCIAL HIGHLIGHTS

	(In thousands except for per capita and percentages) For the Year Ended December 31				
	1984	1983	1982	1981	1980
TAXABLE ASSESSMENT (2)					
Residential	$ 580,871	$209,808	$204,073	$197,362	$192,748
Commercial/Industrial	323,474	113,210	110,563	103,203	97,539
Institutional	4,802	1,796	1,876	1,762	1,764
Business	103,795	37,025	36,639	34,849	32,795
	$1,013,042	$361,839	$353,151	$337,176	$324,846
TAX COLLECTIONS					
Total Tax Levy (1)	$ 118,434	$107,314	$96,368	$82,271	$70,167
Per Capita	687	635	581	504	435
Tax Arrears	6,579	5,902	4,247	2,035	2,412
% of Total Tax Levy	5.55%	5.50%	4.41%	2.47%	3.44%
			MILL RATE		
PROPERTY TAX RATES (2)					
City Council	55.99	144.67	134.27	124.64	110.46
Schools	55.35	137.26	125.96	107.96	94.99
Library	5.57	14.65	12.65	11.40	10.55
	116.91	296.58	272.88	244.00	216.00
SELECTED DEBT INFORMATION					
Gross Debt	$ 89,911	$ 94,063	$ 96,334	$ 89,106	$ 91,144
Net Debt	59,489	60,406	57,020	45,812	45,810
Debt Per Capita					
Gross	522	556	580	546	566
Net	345	357	344	281	284
Debt Service Expenditures for General Debenture Debt					
Principal	$ 2,350	$ 2,047	$ 1,610	$ 1,589	$ 1,642
Interest	4,979	4,812	3,961	3,283	3,403
	$ 7,329	$ 6,859	$ 5,571	$ 4,872	$ 5,045

(1) Includes school boards and library tax levy
Source: City of Regina Records

(2) Re-Assessment implemented 1984



COMBINED
FINANCIAL STATEMENTS

AUDITORS' REPORT

1984

His Worship the Mayor and
Members of City Council

We have examined the following financial statements of the City of Regina as at and for the year ended December 31, 1984:

Combined Balance Sheet — All Funds

Combined Statement of Revenues, Expenditures and Changes in Fund Balances — All Funds

Combined Statement of Other Financing Sources and Uses — All Funds

Combined Statement of Changes in Financial Position — All Funds

Combining Balance Sheet — Utilities — Operating Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances — Utilities — Operating Funds

Combining Statement of Changes in Financial Position — Utilities — Operating Funds

Combining Balance Sheet — Utilities — Capital Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances — Utilities — Capital Funds

Combining Statement of Changes in Financial Position — Utilities — Capital Funds

Combining Balance Sheet — Trust Funds

Combining Statement of Revenues, Expenditures and Changes in Fund Balances — Trust Funds

Combining Statement of Changes in Financial Position — Trust Funds

Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the City of Regina as at December 31, 1984 and the results of its operations for the year then ended in accordance with accounting principles described in the notes to the financial statements applied on a basis consistent with that of the preceding year.

Deloitte Haskins & Sells.

Chartered Accountants
Regina, Saskatchewan
May 15, 1985

COMBINED BALANCE SHEET — ALL FUNDS

As at December 31, 1984

(in thousands)

	General		Utilities					Total	
	Operating	Capital	Operating (Statement 5)	Capital (Statement 8)	Sinking Fund	General Investment Fund	Trust Funds (Statement 11)	1984	1983
Current Assets									
Cash	$ 252		$ 314	$ 411	$ 274	$ 51	$ 1,805	$ 3,107	$ 8,013
Accounts Receivable	5,843	$ 4,749	3,067	2,019	464	28	3,243	19,413	15,980
Taxes Receivable	6,579							6,579	5,902
Loans Receivable					334	251	5,542	6,127	6,396
Investments (quoted market value) 1984 - $212,147; 1983 - $177,911;	45,785				24,797	3,145	128,596	202,323	171,700
Prepaid Expenses	106							106	106
Materials and Supplies	3,640		257					3,897	4,019
Due from Other Funds (Note 2)	840	25,203	2,337	8,518			4,186	41,084	29,505
	63,045	29,952	5,975	10,948	25,869	3,475	143,372	282,636	241,621
Fixed Assets									
Completed Capital Projects		165,944		108,082				274,026	255,300
Less Accumulated Depreciation				41,685				41,685	40,126
		165,944		66,397				232,341	215,174
Work in Progress		78,750		17,922				96,672	92,284
Expenditures Capitalized (Note 3)		1,261						1,261	1,372
		245,955		84,319				330,274	308,830
Deferred Charges (Note 4)	156							156	134
	$63,201	$275,907	$5,975	$95,267	$25,869	$3,475	$143,372	$613,066	$550,585

COMBINED BALANCE SHEET — ALL FUNDS

As at December 31, 1984

(in thousands)

	General		Utilities					Total	
	Operating	Capital	Operating (Statement 5)	Capital (Statement 8)	Sinking Fund	General Investment Fund	Trust Funds (Statement 11)	1984	1983
Current Liabilities									
Accounts Payable	$ 7,965	$ 1,156	$ 722	$ 2,510		$ 200	$ 1,215	$ 13,768	$ 11,530
Taxes Collected for Library Board	69							69	50
Taxes Collected for School Boards	3,260							3,260	2,749
Due to Other Funds (Note 2)	34,434	262	3,113			3,275		41,084	29,505
Debentures and Coupons Due	245							245	299
	45,973	1,418	3,835	2,510		3,475	1,215	58,426	44,133
Long Term Debt									
Debenture Debt (Note 5)		44,747		24,558				69,305	72,411
Less Debt Recoverable		9,816						9,816	12,006
		34,931		24,558				59,489	60,405
Loans Payable		5,407		480				5,887	6,119
		40,338		25,038				65,376	66,524
Deferred Revenue (Note 6)	3,611	926	350					4,887	4,488
	3,611	41,264	350	25,038				70,263	71,012
Reserves and Fund Balance									
Investment in Capital Assets		198,084		56,823				254,907	232,688
Committed Balances (Note 7)		26,750		6,974				33,724	31,012
Reserves for Future Expenditures	10,753	8,391	1,790	3,922	$23,688			48,544	44,370
Fund Balance (Note 8)	2,864				2,181		142,157	147,202	127,370
	13,617	233,225	1,790	67,719	25,869		142,157	484,377	435,440
	$63,201	$275,907	$5,975	$95,267	$25,869	$3,475	$143,372	$613,066	$550,585

See Accompanying Notes

Statement 2

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES — ALL FUNDS

For the Year Ended December 31, 1984

(in thousands)

	General		Utilities					Total	
	Operating	Capital	Operating (Statement 6)	Capital (Statement 9)	Sinking Fund	General Investment Fund	Trust Funds (Statement 12)	1984	1983
Revenues									
Taxes and Licenses	$ 61,488							$ 61,488	$ 57,126
Contributions and Grants	21,676							21,676	20,148
Service Charges and Fees	4,940							4,940	5,121
Rents and Concessions	12,140							12,140	10,446
Fines and Tax Penalties	3,450							3,450	3,047
Interest	5,581				$2,873	$308	$11,603	20,365	18,140
Recreation and Community Services	2,516							2,516	2,155
Miscellaneous	2,444							2,444	2,147
Equipment Utilization Charges	5,429							5,429	5,595
Land Sales		$ 768						768	941
Provincial Grants		6,291	$ 735	$3,822				10,848	13,190
Federal Grants		871		996				1,867	3,593
Developers' Hectarage Assessment		2,030		1,322				3,352	4,027
Sewer and Water Connections				262				262	216
Services			23,245					23,245	21,290
Contributions							14,446	14,446	14,053
Levies					2,291			2,291	2,453
Local Improvements			186					186	204
Other Sources		1,019		350				1,369	2,295
	$119,664	$10,979	$24,166	$6,752	$5,164	$308	$26,049	$193,082	$186,187

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES — ALL FUNDS

For the Year Ended December 31, 1984

(in thousands)

	General		Utilities					Total	
	Operating	Capital	Operating (Statement 6)	Capital (Statement 9)	Sinking Fund	General Investment Fund	Trust Funds (Statement 12)	1984	1983
Expenditures									
General Government Services	$14,778							$ 14,778	$ 13,595
Protective Services	39,799							39,799	37,230
Transportation Services	16,074							16,074	14,140
Environmental Health Services	5,418							5,418	5,158
Public Health and Welfare Services	7,383							7,383	6,784
Environmental Development Services	2,094							2,094	2,637
Parks, Recreation and Cultural Services	14,781							14,781	14,283
Debt Charges — Principal Payments	2,362		$1,329					3,691	3,485
— Interest Payments	5,408		3,251			$17		8,676	8,330
Capital Outlay		$14,133		$9,092				23,225	27,708
General Administration			2,305				$679	2,984	2,829
Maintenance of Structures and Equipment			2,207					2,207	1,961
Public Transit			7,106					7,106	6,703
Water — Costs, Transmission and Distribution			5,548					5,548	5,233
Sewage — Pumping and Distribution			3,497					3,497	3,288
Payments to Pensioners							6,549	6,549	5,460
Refunds							719	719	575
Commuted Taxes							64	64	67
Amortization Instalments					$2,291			2,291	2,453
Sinking Fund Earning Requirements					692			692	720
	108,097	14,133	25,243	9,092	2,983	17	8,011	167,576	162,639
Excess of Revenues (Expenditures) Before Other Financing	11,567	(3,154)	(1,077)	(2,340)	2,181	291	18,038	25,506	23,548
Other Financing Sources (Uses) (Statement 3)	(10,019)	3,154	1,690	2,340	(2,601)	(291)	53	(5,674)	(6,803)
Fund Balance, Beginning of Year	1,316		(613)		2,601		124,066	127,370	110,625
Fund Balance, End of Year	$2,864	$ —	$ —	$ —	$2,181	$ —	$142,157	$147,202	$127,370

See Accompanying Notes

Statement 3

COMBINED STATEMENT OF OTHER FINANCING SOURCES AND USES - ALL FUNDS

For the Year Ended December 31, 1984

(in thousands)

	General		Utilities					Total	
	Operating	Capital	Operating (Statement 6)	Capital (Statement 9)	Sinking Fund	General Investment Fund	Trust Funds (Statement 12)	1984	1983
Other Financing Sources (Uses)									
Proceeds from Sale of Debentures		$ 2,226		$1,241				$ 3,467	$7,382
Interfund Transfers									
Loan Repayments To Property Sales Reserve — Capital	$ (844)	844							
General Investment Fund Earnings	238					$(291)	$53		
Sinking Fund Surplus — 1983	2,601				$(2,601)				
Waterworks Utilities Surplus			$(214)	214					
Sewage Utility Surplus			(114)	114					
Transit System Deficit	(4,572)		4,572						
Other Transfers		252	81	(333)					
Revenue Contributions									
General	(3,579)	3,579							
Sewage			(546)	546					
Waterworks			(1,405)	1,405					
Transit			(283)	283					
Appropriations and Transfers From (To) Reserves									
Appropriation to Operating Fund Reserves	(990)		(421)					(1,411)	(1,030)
Transfers to Capital Fund Reserves		(4,542)		(1,610)				(6,152)	(11,076)
Equipment Reserve									
Internal Utilization Charges	(5,429)							(5,429)	(5,595)
Equipment Acquisition	5,121		29					5,150	4,262
Loan Proceeds From Capital Trust		795		480				1,275	2,160
Transfer Payments to Capital Trust	(1,080)							(1,080)	(1,753)
Loan Repayments to Capital Trust	(1318)		(9)					(1,327)	(986)
Loan Repayments to Sinking Fund	(167)							(167)	(167)
Totals — Statement 2	$(10,019)	$3,154	$1,690	$2,340	$(2,601)	$(291)	$53	$(5,674)	$(6,803)

See Accompanying Notes

THE CITY OF REGINA

Statement 4

COMBINED STATEMENT OF CHANGES IN FINANCIAL POSITION — ALL FUNDS

For the Year Ended December 31, 1984

(in thousands)	General		Utilities					Total	
	Operating	Capital	Operating (Statement 7)	Capital (Statement 10)	Sinking Fund	General Investment Fund	Trust Funds (Statement 13)	1984	1983
Sources of Working Capital									
Excess of Revenues (Expenditures)	$11,567	$(3,154)	$(1,077)	$(2,340)	$ 2,181	$291	$ 18,038	$ 25,506	$ 23,548
Items Not Affecting Working Capital									
Accrued Debenture Principal and Interest	12		19					31	371
Shop and Field Equipment Utilized	(23)							(23)	(25)
Accrued Debenture Principal and Interest Applied	(88)		(121)					(209)	(168)
	11,468	(3,154)	(1,179)	(2,340)	2,181	291	18,038	25,305	23,726
Proceeds from Sales of Debentures		2,226		1,241				3,467	7,382
Contributions from General Operating		4,423	4,572	2,562				11,557	9,716
Transfers from Other Capital Funds		2,043	81	1,791				3,915	3,673
Deferred Revenue	2,036	2,148	150					4,334	2,743
Direct Credits to Reserves	426		9		2,983			3,418	3,433
Sinking Fund Surplus	2,601							2,601	2,418
General Investment Earnings	238						53	291	303
Loan Proceeds from Capital Trust		795		480				1,275	2,160
	16,769	8,481	3,633	3,734	5,164	291	18,091	56,163	55,554
Uses of Working Capital									
Direct Expenditures from Reserves	365						33	398	1,231
Deferred Revenue Applied	2625	1,216	89					3,930	2,541
Transit Deficit	4,572							4,572	3,996
Transfer to Operating Funds				81	2,601			2,682	2,418
Transfer to Capital Funds	3,579		2,562					6,141	4,794
Loan Repayments	3,409		9					3,418	3,832
Distribution of Interest Earnings						291		291	303
Retirement of Debentures					4,175			4,175	6,833
Transfer to Other Capital Funds		1,791		2,043				3,834	3,673
	14,550	3,007	2,660	2,124	6,776	291	33	29,441	29,621
Increase (Decrease) in Working Capital	2,219	5,474	973	1,610	(1,612)		18,058	26,722	25,933
Working Capital, Beginning of Year	14,853	23,060	1,167	6,828	27,481		124,099	197,488	171,555
Working Capital, End of Year	$17,072	$28,534	$2,140	$8,438	$25,869	$ —	$142,157	$224,210	$197,488

See Accompanying Notes

NOTES TO FINANCIAL STATEMENTS

December 31, 1984

Note 1 SIGNIFICANT ACCOUNTING POLICIES

BASIS OF ACCOUNTING

The accrual basis of accounting is used for all funds and is modified for certain funds as follows:

The following revenues are recorded on a cash basis:

- traffic fines
- parking fines
- dog and bike licenses
- grants in-lieu of taxes

The following expenditures are recorded on a cash basis:

- vacation plan costs
- sick leave benefit costs

FUND ACCOUNTING

The City's financial transactions are segmented into various self balancing funds. All transactions, including interfund transactions, are disclosed in the financial statements. Each fund is operated under regulations and policies prescribed by Provincial Acts, City bylaws and municipal accounting guidelines.

COMPLETED CAPITAL PROJECTS

Completed capital projects acquired or constructed are recorded as expenditures in the fund making the expenditure and capitalized at cost. At the same time an amount equivalent to the completed capital projects capitalized less any debenture borrowings for each project is set up as "Investment in Capital Assets".

All equipment except buses is expensed in the year it is purchased and is not capitalized.

DEPRECIATION

Only those Utility Fixed Assets for which debenture borrowings have been made are depreciated. The amount of depreciation equals the total of serial debentures redeemed and payments made into the Sinking Fund for these debentures.

"Investment in Capital Assets" is increased by the amount of debentures redeemed and payments into the Sinking Fund. This account is reduced by the amount of accumulated depreciation.

INVESTMENTS

General Fund investments are recorded at cost. Sinking and Trust Fund investments are recorded at the lower of cost or par value. Under this policy, premiums paid in acquiring an investment are written off at the time of purchase. Discounts are not recognized in the accounts until they are realized at the time of sale or maturity.

Investment earnings are accounted for on the accrual basis with the exception of premiums and discounts.

Effective in 1978, no provision has been made in the Sinking Fund to cover potential foreign exchange losses which are funded by the City of Regina General Capital Fund.

The Sinking Fund must comply with various requirements as set out in the Urban Municipality Act. All purchases of investments, redemption requirements for debentures, and transfers of surpluses to the City of Regina General Operating Fund are subject to the formal approval of the Local Government Board.

INTEREST CAPITALIZATION

It is the City policy not to capitalize interest on projects under construction.

INVENTORIES

Inventories of materials and supplies are valued at cost.

TAXES COLLECTED FOR OTHERS

The City collects taxes for the Regina Public Library Board and the two School Boards. These taxes are remitted to the respective Boards less recovery of discount and cancellations regarding school taxes. Only the recovery amount is included in the revenues of the City.

INTERFUND TRANSFERS

During the course of normal operations the City has numerous transactions between funds including expenditures and transfers of resources to provide services, construct assets and service debt. The accompanying financial statements generally reflect such transactions as "transfers" and "amounts due to/from other funds".

Note 2 AMOUNT DUE TO (FROM) OTHER FUNDS

This amount represents one of the following:

Investment of surplus cash of various funds in the General Investment Fund.

Temporary financing of acquisitions in one fund with money from another fund. Temporary financing is provided until the long term financing is arranged.

NOTES TO FINANCIAL STATEMENTS

December 31, 1984

Note 3 **EXPENDITURES CAPITALIZED**

This represents the amount borrowed by the City to finance the construction or acquisition of assets for which the City does not hold title. The amount includes expenditures for the Centre of the Arts and street lighting. This amount is reduced as the debt is paid off.

Note 4 **DEFERRED CHARGES**

This amount represents the unamortized portion of shop and small field equipment. All such equipment is amortized over its expected useful life of five years.

Note 5 **DEBENTURE DEBT**

Year Repayable	Interest Rate %	Amount in U.S. Dollars	Serial Debt	Sinking Fund Debt	Total Debt	Equity in Sinking Fund
1985	5 1/2 — 10 3/4	$1,000,000	$ 3,511,598	$ 2,841,000	$ 6,352,598	$ 2,687,803
1986	5 3/8 — 10 3/4		3,709,444	1,865,000	5,574,444	1,096,711
1987	5 1/2 — 17		3,088,702	5,955,000	9,043,702	4,625,072
1988	7 3/4 — 10 1/2		2,066,109	971,000	3,037,109	703,303
1989	5 3/8 — 11 1/4		2,241,999	665,000	2,906,999	420,753
1990	5 1/2 — 10 1/2		2,386,593	1,879,000	4 265,593	1,262,552
1991	5 3/8 — 17 5/8	2,199,000	2,525,093	5,235,000	7,760,093	3,071,181
1992	8 — 17		2,780,121	2,213,000	4,993,121	1,099,678
1993	8 3/8 — 12 1/4		3,022,086	1,813,000	4,835,086	997,785
1994	8 — 13		2,021,061	914,000	2,935,061	417,917
1995	8 — 11 1/4		2,204,732	3,407,000	5,611,732	1 216,637
1996	9 — 17 5/8		1,722,532	1,176,000	2,898,532	698,868
1997	9 3/8 — 17		1,623,607	11,760,000	13,383,607	1,220,228
1998	9 1/4 — 12 1/2		1,625,929	5,167,000	6,792,929	969,642
1999	9 3/4 — 13		767,000	3,823,000	4,590,000	69,559
2001	17 5/8			2,656,000	2,656,000	279,357
2002	17			2,275,000	2,275,000	160,269
		$3,199,000	$35,296,606	$54,615,000	$89,911,606	$20,999,315

Long-Term Debt — net of equity in Sinking Fund	$68,912,291
Add: Provision for Foreign Exchange Loss	393,525
	$69,305,816
Less:	
Recoverable from School and Library Boards ...	9,816,035
Total Net Debenture Debt	$59,489,781

Note 6 **DEFERRED REVENUE**

This amount is primarily composed of prepaid rents, frontages and taxes and will be taken into revenue in the years 1985 to 2002.

Note 7 **COMMITTED BALANCES**

This account represents amounts reserved for the completion or continuation of specific capital projects.

NOTES TO FINANCIAL STATEMENTS

December 31, 1984

Note 8 **FUND BALANCE**

The surplus in the Sinking Fund or a portion thereof, as determined by the City Council, is transferred to the General Operating Fund in the following year. Surpluses in the Utilities Operating funds are transferred in the year they occur to the corresponding Capital Funds and to the Utilities Operating Surplus Reserves.

Note 9 **ASSETS AT NOMINAL VALUE**

It is the City policy to record the investment of saleable land at nominal value. Proceeds from the sale of land are recorded as revenue in the year sold.

At the year end the approximate market value of these assets was: $30,776,000

Note 10 **TAX REVENUE**

Total Tax Revenue		$125,523,000
Less: Taxes Collected for		
Regina Public Library Board	5,980,000	
School Board	59,428,000	65,408,000
City's Share (Schedule 1)		$60,115,000

Note 11 **SUPERANNUATION AND BENEFIT PLANS**

All permanent employees of the City and Elected Officials are members of a superannuation plan. The City's share of the contributions is recorded as an expenditure in the year in which it accrues.

In addition to the regular contributions the City is required to pay the following special payments monthly:

Unfunded Past Service Costs

Civic Employees' Superannuation & Benefits Plan (to December 1993)	$ 12,929
Police Superannuation & Benefits Plan (to December 2008)	5,329
Elected Officials Pension Plan (to September 1990)	239

Experience Deficiency Costs

Elected Officials Pension Plan (to December 1987)	112

A triennial actuarial valuation is required by statute.
According to the actuarial valuation of the three plans done at December 31, 1982, the status of the plans was:

Civic Employees' Superannuation & Benefits Plan — Projected Deficit	$ 2,519,000
Police Superannuation & Benefits Plan — Projected Deficit	2,653,000
Elected Officials Pension Plan — Projected Deficit	323

A decision concerning the funding of the projected deficit of the Civic Employees' Superannuation & Benefits Plan has been delayed until the results of the December 31, 1984 actuarial valuation are known.

In order to eliminate the projected deficit in the Police Superannuation and Benefit Plan, increases in the employer and employee contributions will be implemented effective January 1, 1985, with further increases to be applied on January 1, 1986. On this basis the projected assets will be equal to the projected liabilities.

On a short-term funding basis the current contributions being made into the Plans by the employers and employees are in excess of the minimum payments that are required to be made into the Plans in accordance with the Pension Benefits Act of Saskatchewan.

Note 12 **VESTED SICK LEAVE BENEFITS**

Unused sick leave is accumulated and employees may become entitled to a cash payment when they leave the employment of the City.

The contingent liability for these accumulated costs is $5,475,202 as at December 31, 1984. All costs of the sick leave benefit plan are recorded on a cash basis.

Note 13 **COMPARATIVE INFORMATION**

Certain 1983 financial information has been reclassified in order to conform with the 1984 presentation.

COMBINING STATEMENTS AND SCHEDULES

COMBINING BALANCE SHEET — UTILITIES — OPERATING FUNDS

As at December 31, 1984

(in thousands)

	Waterworks	Sewage	Transit	Total 1984	1983
CURRENT ASSETS					
Cash			$314	$ 314	$ 70
Accounts Receivable	$1,703	$1,236	128	3,067	2,802
Materials & Supplies	119	5	133	257	250
Due from Other Funds	1,219	1,096	22	2,337	2,177
	$3,041	$2,337	$597	$5,975	$5,299
CURRENT LIABILITIES					
Accounts Payable	$ 242	$ 129	$351	$ 722	$ 594
Due to Other Funds	1,894	1,219		3,113	3,538
	2,136	1,348	351	3,835	4,132
DEFERRED REVENUE	226	29	95	350	288
	2,362	1,377	446	4,185	4,420
RESERVES AND FUND BALANCE					
Accrued Debenture Principal and Interest	465	566	78	1,109	1,213
Reserves for Future Expenditures	214	394	73	681	279
Fund Balance					(613)
	679	960	151	1,790	879
	$3,041	$2,337	$597	$5,975	$5,299

See Accompanying Notes

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES — UTILITIES — OPERATING FUNDS

For the Year Ended December 31, 1984

(in thousands)

	Waterworks	Sewage	Transit	Total 1984	1983
REVENUES					
Provincial Grants			$ 735	$ 735	$ 740
Services	$10,602	$7,299	5,344	23,245	21,290
Local Improvements	142	44		186	204
	10,744	7,343	6,079	24,166	22,234
EXPENDITURES					
Debt Charges — Principal Payments	514	732	83	1,329	1,415
— Interest Payments	1,410	1,688	153	3,251	3,175
General Administration	826	652	827	2,305	2,146
Maintenance of Structures and Equipment			2,207	2,207	1,961
Public Transit			7,106	7,106	6,703
Water — Costs, Transmission and Distribution	5,548			5,548	5,233
Sewage — Pumping and Distribution		3,497		3,497	3,288
	8,298	6,569	10,376	25,243	23,921
EXCESS OF REVENUES (EXPENDITURES) BEFORE OTHER FINANCING	2,446	774	(4,297)	(1,077)	(1,687)
OTHER FINANCING SOURCES (USES)					
Interfund Transfers					
Waterworks Utility Surplus	(214)			(214)	
Sewage Utility Surplus		(114)		(114)	(279)
Transit System Deficit			4,572	4,572	3,996
Revenue Contributions					
Sewage		(546)		(546)	(96)
Waterworks	(1,405)			(1,405)	(1,684)
Transit			(283)	(283)	(192)
Appropriations From (To) Reserves					
Appropriation to Operating Fund Reserves	(214)	(114)	(12)	(340)	(290)
Appropriation from Operating Fund Reserves for Equipment Acquisition			29	29	18
Loan Repayments to Capital Trust			(9)	(9)	(39)
	(1,833)	(774)	4,297	1,690	1,434
EXCESS OF REVENUES (EXPENDITURES)	613			613	(253)
FUND BALANCE, BEGINNING OF YEAR	(613)			(613)	(360)
FUND BALANCE, END OF YEAR	$ —	$ —	$ —	$ —	$(613)

See Accompanying Notes

COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION — UTILITIES — OPERATING FUNDS

For the Year Ended December 31, 1984

(in thousands)

	Waterworks	Sewage	Transit	Total 1984	1983
SOURCES OF WORKING CAPITAL					
Excess of Revenues (Expenditures)	$2,446	$774	$(4,297)	$(1,077)	$(1,687)
Contributions from General Operating			4,572	4,572	3,996
Deferred Revenue	55		95	150	131
Accrued Debenture Principal and Interest	9	7	3	19	157
Sale of vehicle			9	9	
Transfer reserve from Capital			81	81	
	2,510	781	463	3,754	2,597
USES OF WORKING CAPITAL					
Deferred Revenue Applied	2	2	85	89	156
Loan Repayments to Capital Trust			9	9	39
Accrued Debenture Principal and Interest Applied to Debenture Debt	111	7	3	121	99
Transfer to Capital Funds	1,619	660	283	2,562	2,251
	1732	669	380	2,781	2,545
INCREASE IN WORKING CAPITAL	778	112	83	973	52
WORKING CAPITAL, BEGINNING OF YEAR	127	877	163	1,167	1,115
WORKING CAPITAL, END OF YEAR	$ 905	$989	$ 246	$2,140	$1,167

See Accompanying Notes

COMBINING BALANCE SHEET — UTILITIES — CAPITAL FUNDS

as at December 31, 1984

(in thousands)

	Waterworks	Sewage	Transit	Total 1984	Total 1983
CURRENT ASSETS					
Cash			$ 411	$ 411	$ 2.987
Accounts Receivable	$ 2.013		6	2.019	
Due from Other Funds	3.854	$ 3.455	1.209	8.518	4.578
	5.867	3.455	1.626	10.948	7.565
Completed Capital Projects	49.833	43.624	14.625	108.082	102.533
Less Accumulated Depreciation	20.194	15.649	5.842	41.685	40.126
	29.639	27.975	8.783	66.397	62.407
Work in Progress	9.062	8.405	455	17.922	14.379
	38.701	36.380	9.238	84.319	76.786
	$44.568	$39.835	$10.864	$95.267	$84.351
CURRENT LIABILITIES					
Accounts Payable	$ 2.503	$	$ 7	$ 2.510	$ 737
	2.503	—	7	2.510	737
LONG TERM DEBT					
Debenture Debt	10.551	12.747	1.260	24.558	24.876
Loans Payable			480	480	9
	10.551	12.747	1.740	25.038	24.885
RESERVES AND FUND BALANCE					
Investment in Capital Assets	25.837	22.602	8.384	56.823	49.661
Committed Balances	4.895	1.599	480	6.974	6.456
Reserves for Future Expenditures	782	2.887	253	3.922	2.612
	31.514	27.088	9.117	67.719	58.729
	$44.568	$39.835	$10.864	$95.267	$84.351

See Accompanying Notes

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES — UTILITIES — CAPITAL FUNDS

For the Year Ended December 31, 1984

(in thousands)

	Waterworks	Sewage	Transit	Total 1984	1983
REVENUES					
Provincial Grants	$3,212	$ 50	$ 560	$3,822	$1,082
Federal Grants	996			996	
Developers' Hectarage Assessments	404	918		1,322	1,944
Sewer and Water Connections	105	157		262	216
Land Sales					159
Other Sources	232	112	6	350	396
	4,949	1,237	566	6,752	3,797
EXPENDITURES					
Capital Outlay	7,162	708	1,222	9,092	6,355
EXCESS OF REVENUES (EXPENDITURES) BEFORE OTHER FINANCING	(2,213)	529	(656)	(2,340)	(2,558)
OTHER FINANCING SOURCES (USES)					
Proceeds From Sale of Debentures	1,241			1,241	2,062
Capital Trust Loan			480	480	
Waterworks Utility Surplus	214			214	
Sewage Utility Surplus		114		114	279
Other Transfers	130	(382)	(81)	(333)	(135)
Revenue Contributions					
Sewage Operating Fund		546		546	96
Waterworks Operating Fund	1,405			1,405	1,684
Transit Operating Fund			283	283	192
Transfers to Capital Fund Reserves	(777)	(807)	(26)	(1,610)	(1,620)
	2,213	(529)	656	2,340	2,558
EXCESS OF REVENUES (EXPENDITURES)					
FUND BALANCE, BEGINNING OF YEAR					
FUND BALANCE, END OF YEAR	$ —	$ —	$ —	$ —	$ —

COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION — UTILITIES - CAPITAL FUNDS

For the Year Ended December 31, 1984

(in thousands)

	Waterworks	Sewage	Transit	Total 1984	Total 1983
SOURCES OF WORKING CAPITAL					
Excess of Revenues (Expenditures)	$(2,213)	$ 529	$ (656)	$(2,340)	$(2,558)
Proceeds from Sale of Debentures	1,241			1,241	2,062
Contributions from General Operating	1,619	660	283	2,562	2,251
Transfer from Other Capital Funds	757	1,034		1,791	1,769
Capital Trust Loan			480	480	
	1,404	2,223	107	3,734	3,524
USES OF WORKING CAPITAL					
Transfer to Other Capital Funds	627	1,416		2,043	1,904
Other Transfers			81	81	
	627	1,416	81	2,124	1,904
INCREASE IN WORKING CAPITAL	777	807	26	1,610	1,620
WORKING CAPITAL, BEGINNING OF YEAR	2,587	2,648	1,593	6,828	5,208
WORKING CAPITAL, END OF YEAR	$3,364	$3,455	$1,619	$8,438	$6,828

See accompanying Notes

THE CITY OF REGINA

Statement 11

COMBINING BALANCE SHEET — TRUST FUNDS

as at December 31, 1984

(in thousands)

	Capital Trust	General Trust	Civic Pension	Police Pension	Elected Officials Pension	Total 1984	Total 1983
CURRENT ASSETS							
Cash	$1,138	$ 104	$ 531		$ 32	$ 1,805	$ 4,255
Accounts Receivable			977	$ 259	4	1,240	1,513
Accrued Interest			1,547	451	5	2,003	1,942
Loans Receivable	5,542					5,542	5,594
Investments							
Term Deposits			12,422	3,192		15,614	6,241
Mortgages			10,005	2,111		12,116	11,677
City of Regina			3,510	742		4,252	4,477
Government of Canada			8,969	2,719	202	11,890	7,803
Provincial			20,743	5,702		26,445	25,540
Municipal			1,797	646	5	2,448	2,601
School and Hospital			674	134		808	1,062
Corporate			16,821	3,470		20,291	19,272
Equities			27,535	6,531		34,066	29,625
Real Estate			666			666	664
Due from other Funds	1,894	2,249	27	16		4,186	2,131
	$8,574	$2,353	$106,224	$25,973	$248	$143,372	$124,397
CURRENT LIABILITIES							
Accounts Payable			$ 1,172	$ 38		$ 1,210	$ 298
Bank Loan				5		5	
RESERVES AND FUND BALANCE							
Reserves for Future Expenditures							33
Fund Balance	$8,574	$2,353	105,052	25,930	$248	142,157	124,066
	$8,574	$2,353	$106,224	$25,973	$248	$143,372	$124,397

See Accompanying Notes

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES — TRUST FUNDS

For the Year Ended December 31, 1984

(in thousands)

	Capital Trust	General Trust	Civic Pension	Police Pension	Elected Officials Pension	Total 1984	Total 1983
REVENUES							
Interest			$ 9,248	$ 2,331	$ 24	$ 11,603	$ 10,537
Contributions	$1,173	$ 104	10,501	2,632	36	14,446	14,053
	1,173	104	19,749	4,963	60	26,049	24,590
EXPENDITURES							
General Administration							
Actuarial			12	2		14	159
Administration			565	99	1	665	524
Payments to Pensioners			5,382	1,153	14	6,549	5,460
Refunds		7	671	41		719	575
Commuted Taxes		64				64	67
	—	71	6,630	1,295	15	8,011	6,785
EXCESS OF REVENUES BEFORE OTHER FINANCING	1,173	33	13,119	3,668	45	18,038	17,805
OTHER FINANCING SOURCES		53				53	61
FUND BALANCE, BEGINNING OF YEAR	7,401	2,267	91,933	22,262	203	124,066	106,200
FUND BALANCE, END OF YEAR	$8,574	$2,353	$105,052	$25,930	$248	$142,157	$124,066

See Accompanying Notes

THE CITY OF REGINA

Statement 13

COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION — TRUST FUNDS

For the Year Ended December 31, 1984

(in thousands)

	Capital Trust	General Trust	Civic Pension	Police Pension	Elected Officials Pension	Total 1984	Total 1983
SOURCES OF WORKING CAPITAL							
Excess of Revenues	$1,173	$ 33	$ 13,119	$ 3,668	$ 45	$ 18,038	$ 17,805
General Investment Earnings		53				53	61
	1,173	86	13,119	3,668	45	18,091	17,866
USES OF WORKING CAPITAL							
Loss on Investments			33			33	
INCREASE IN WORKING CAPITAL	1,173	86	13,086	3,668	45	18,058	17,866
WORKING CAPITAL, BEGINNING OF YEAR	7,401	2,267	91,966	22,262	203	124,099	106,233
WORKING CAPITAL, END OF YEAR	$8,574	$2,353	$105,052	$25,930	$248	$142,157	$124,099

See Accompanying Notes

SCHEDULE OF REVENUES — GENERAL OPERATING

For the Year Ended December 31, 1984

TAXES AND LICENSES	**1984**	**1983**
Taxes		
General Taxes	$56,720,227	$52,347,240
Supplementary Taxes	691,602	490,703
Supplementary Business Taxes	540,709	742,050
Amusement Tax	655,908	697,350
Local Improvements	1,074,927	1,143,120
Paved & Gravel Lane Assessment	431,308	424,005
Sanitary Tax	180	280
	60,114,861	55,844,748
Licenses		
Business Licenses	1,279,846	1,166,036
Mobile Home Park Licenses	4,441	27,975
Boarding Care Home Licenses	135	139
Bicycle Licenses	23,485	19,949
Dog Licenses	60,179	61,852
Chauffeur Licenses	5,247	5,351
	1,373,333	1,281,332
	$61,488,194	$57,126,080
CONTRIBUTIONS AND GRANTS		
Provincial Grants		
Revenue Sharing	$15,693,087	$14,946,399
V.D. Control Grant		500
Health Grant	665,990	653,683
Transportation for Handicapped	426,996	401,869
Youth Employment Service Grant	54,418	29,609
Energy Assistance Grant	26	
Grant in Lieu of Taxes	1,648,448	1,904,302
Emergency Measures Organization	7,000	9,000
Recreation Cultural	40,247	
Saskatchewan Housing	168,497	109,187
Urban Assistance	245,173	240,287
Recreation Grant	96,342	95,742
Other	191,923	15,783
	19,238,147	18,406,361
Federal Grants		
Welfare Service Grant	27,226	67,469
Federal Excise	2,573	3,999
Grant in lieu of Taxes	1,471,916	825,721
Housing in lieu of Taxes	503,483	455,140
Senior Citizen Day Centre	37,300	35,550
Wartime Housing in lieu of Taxes	3,361	3,618
Neighbourhood Improvement Program	77,631	
	2,123,490	1,391,497
Other Contributions and Grants		
C.P.R. in Lieu of Taxes	314,783	350,252
	$21,676,420	$20,148,110

SCHEDULE OF REVENUES — GENERAL OPERATING

For the Year Ended December 31, 1984

	1984	1983
SERVICE CHARGES AND FEES		
E & H Tax Commission	$ 2,979	$ 3,439
Tax Certificates and Search Fees	32,238	33,007
Tax Enforcement Charge	6,647	2,487
Administrative Charge — Pension & Benefits	700,224	601,272
— Utilities	508,900	484,600
— Buffalo Pound Water Board	15,047	15,000
Interfund Administration	59,694	65,273
Building Grade Fees	7,053	6,587
Work for Private Parties	124,400	103,499
Data Processing Surplus		348,457
Medical Charges	1,695	1,294
Burglar Alarm Fees — Police	300	300
Inspection — Private Developers	121,398	130,429
Garbage Collection	410,378	450,985
Sanitary Landfill Charges	470,131	432,816
Incineration & Shredding	43,308	45,322
Rezoning Applications	10,514	6,100
Building Reports	6,706	6,277
Recovery Advertising Cost — Discretionary Uses	4,595	3,470
— Rezoning	9,400	8,625
Engineering Charges	508,055	572,909
Parking Meter Fees	736,141	710,260
Building Permit Fees	887,194	886,711
License & Encroachement Fees	7,079	4,801
RRAP Inspection Fees	145,645	117,395
Pound Fees	13,532	14,610
Gun Registration & Vendor Fees	24,557	16,106
Sign Permit Fees	8,487	6,071
Building Encroachement Fees	39,159	17,121
Building Investigation Fees	1,373	1,169
Building Special Inspection	13,139	9,435
Street Name Signs — Private Developers	7,185	5,400
Other Fees	13,062	10,436
	$ 4,940,215	$ 5,121,663
RENTS AND CONCESSIONS		
Property Rentals	$ 347,612	$ 323,863
Farm Land Rental	83,253	89,312
Employee Parking	52,950	48,779
City Hall Facilities Rental	427,547	427,233
Cafeteria Caterer Lease Charge	30,978	28,759
Provincial Gas Distribution Franchise	2,554,939	2,149,112
Electrical Distribution System	8,643,200	7,378,804
	$12,140,479	$10,445,862
FINES & TAX PENALTIES		
Fines		
Parking Tickets	$ 1 015,344	$ 990,006
Dog Fines	28,062	24,800
Anti-Litter Fines	7,790	2,968
Municipal Court Fines	835,964	797,294
	1,887,160	1,815,068

SCHEDULE OF REVENUES — GENERAL OPERATING

For the Year Ended December 31, 1984

	1984	1983
Tax Penalties		
Penalties on Arrears of Taxes	$ 531,533	$ 391,269
Penalties on Current Taxes	1,030,889	840,268
	1,562,422	1,231,537
	$3,449,582	$3,046,605
INTEREST		
Interest from Short-Term Investments	$5,325,546	$3,630,862
Average Daily Bank Balance Interest	255,628	326,193
Dividend Income		476
	$5,581,174	$3,957,531
RECREATION AND COMMUNITY SERVICES		
Golf Courses		
Tor Hill	$ 135,764	$ 12,561
Murray	261,192	248,398
Craig	11,111	10,479
Regent	20,763	19,237
Lakeview	80,815	75,878
	509,645	366,553
Golf Course Lounges		
Tor Hill	9,590	3,558
Murray	14,957	10,450
	24,547	14,008
Swimming Pools		
Wascana	32,531	47,882
Maple Leaf	16,789	10,943
Dewdney	8,555	9,806
Regent	27,641	31,053
Massey	28,204	27,570
	113,720	127,254
Lawson Aquatic Centre	372,432	344,409
Learner Pools	27,215	34,515
Indoor Skating Rinks		
Wheat City Kinsmen	115,021	64,789
Al Ritchie	82,074	78,340
Optimist	90,591	115,727
Jack Staples	86,240	79,878
J. W. Hamilton	93,241	82,216
Murray Balfour	108,210	96,652
Clarence Mahon	94,717	87,297
Stadium	51,660	36,132
Junior Ice Arena	35,191	31,611
	756,945	672,642
Community Centres		
Glencairn	4,397	11,162
Pasqua	5,272	6,472
Highland	3,806	4,290
Neil Balkwill	44,158	36,056
Cathedral	6,345	
Albert Scott	7,432	4,110
North-West	179,798	1,225
	251,208	63,315

SCHEDULE OF REVENUES — GENERAL OPERATING

For the Year Ended December 31, 1984

	1984	1983
Sports and Recreation Facilities		
Optimist Gymnastic Association of Regina	$	$ 600
Taylor Field	291,745	289,917
Mount Pleasant Park	30,300	28,951
Kings Park	1,880	542
	323,925	320,010
Decentralized Recreation Service		
Teen Centre Program		1,420
Play Centre Program		99,725
	—	101,145
Centralized Recreation Service		
Sports Clinic	6,941	1,848
Special Initiatives	1,362	
Douglas Park		313
	8,303	2,161
Horticulture Operation		
Greenhouse	6,166	8,119
Nurseries	14,991	9,641
	21,157	17,760
Regina Cemetery		
Grave Digging	8,345	9,247
Monumental Foundations	2,640	2,317
	10,985	11,564
Riverside Cemetery		
Grave Digging	78,298	64,274
Monumental Foundations	16,059	14,981
	94,357	79,255
Administration General Fee Revenue	1,100	801
	$2,515,539	$2,155,392
MISCELLANEOUS REVENUE		
Sundry Receipts	$ 79,598	$ 139,699
Miscellaneous-Police	10,490	5,050
Sale of Convention Permits	10,092	9,570
Storage Fees — Seized Vehicles	55,370	
Postage Vending Machine	728	637
Sale of Maps & Other Publications	23,168	22,114
Mobile Family Service Society	52,019	
Early Warning System	1,383	
Sales & Salvage Proceeds	110,959	76,381
Fire Suppression Services	31,427	
Pavement & Sidewalk Cut Charges	619,498	504,535
Sidewalk Crossing Credits	4,213	5,349
Claims Revenue	91,419	172,650
Workers' Compensation Recovered	90,690	85,598
Recovery of Computer Time Costs	305	
Recovery of Discount and Cancellations Re: School Taxes	1,262,504	1,125,844
	$2,443,863	$2,147,427
EQUIPMENT UTILIZATION CHARGES	$5,428,936	$5,595,000

SCHEDULE OF EXPENDITURES — GENERAL OPERATING

For the Year Ended December 31, 1984

GENERAL GOVERNMENT SERVICES	1984	1983
Legislative		
Mayor's Office	$ 96,914	$ 88,713
Elected Officials	277,586	267,282
	374,500	355,995
Administrative		
City Manager	576,524	595,532
City Clerk	329,445	328,868
Personnel	717,128	566,011
— Education Incentive	99,881	101,918
— Arbitration	4,986	18,806
— Recruitment	119,114	109,972
Solicitor's Office	546,320	490,907
— Claims & Insurance	417,067	340,673
Comptroller's Office	748,091	719,452
Sinking Fund Trustees	238,339	97,649
City Treasurer	994,652	953,282
— General Taxation	607,241	592,428
— Financial Information System	473,200	528,160
— Fleet Management System	135,471	236,663
— Records Management	111,097	
— Business Tax System		7,724
Pensions & Benefits	484,107	555,306
Purchasing	730,350	650,780
Assessors	956,922	959,820
Building Maintenance	1,100,966	1,109,556
— City Hall Switchboard	6,671	204,488
— City Hall Cafeteria	7,574	7,550
— Laird Building	10,716	13,088
— 1734 Dewdney Ave.	7,927	6,800
— Dairy Producers Complex	42,264	33,214
— Old Police Station	98,524	103,986
— 1578 Robinson Street	2,000	
— Energy Conservation Program	8,052	8,853
— Strathcona School	4,663	345
— Pedway	16,729	6,600
Public Affairs	457,423	497,561
	10,053,444	9,845,992
Other General Government		
Elections	$ 10,069	$ 7,773
Enumeration and Census		192
Grants	929,364	775,538
Special Studies	9,606	44,508
Administrative Studies	1,150	12
Job Creation Program	181,582	90,000
City Memberships	68,792	58,691
Adjustment to Prior Years	10,262	54,741
Tax Cancellation — Current	423,350	452,755
— Arrears	291,947	187,293
Discount on Taxes	888,264	724,425
Frontage Tax	182,530	189,071
General System Services	4,000	101,869
Employee Benefits	1,348,830	1,203,292
Boxing & Wrestling Commission	331	693
	4,350,077	3,890,853
	$14,778,021	$14,092,840

SCHEDULE OF EXPENDITURES — GENERAL OPERATING

For the Year Ended December 31, 1984

PROTECTIVE SERVICES	**1984**	**1983**
POLICE		
Administration		
Executive Administration		
— Office	$266,999	$249,548
— Board of Police Commissioners	63,209	48,000
Fiscal Management		
— Office	2,572,108	2,428,779
— Buildings	681,017	604,647
— Vehicles	784,687	792,513
— Clothing	130,199	181,128
— Property/Exhibits	131,920	196,568
Records Management		
— Office	1,006,405	1,084,586
— Radio System	1,162,698	1,077,407
— Identification	509,553	483,306
Administrative Services		
— Office	124,728	132,722
— Planning and Research	138,207	113,567
Support Services		
— Office	83,049	61,901
— Library	33,515	30,019
— Armoury	49,478	48,979
— Training and Recruitment	129,521	209,196
— Community Services	50,882	46,630
— Crime Prevention	214,284	253,014
— School Patrol	140,601	148,193
— High School Resource Officer	163,748	98,567
— Race Relations Officer	52,407	10,728
— Regina Police Band	6,000	6,000
— Block Parent Program	5,000	5,000
Internal Affairs	52,530	57,129
Staff Relations	78,033	48,045
	8,630,778	8,436,162

SCHEDULE OF EXPENDITURES — GENERAL OPERATING

For the Year Ended December 31, 1984

Operations	1984	1983
Patrol Division		
— General	$ 120,928	$ 204,941
— District A	2,441,569	2,274,803
— District B	2,540,635	2,295,510
— District C	2,447,218	2,292,329
— Breathalyzer	4,201	3,759
— Radar	2,089	6,009
Operation-Inspectors		
— General	126,424	78,281
— Traffic	517,085	426,264
— Scuba	2,255	1,955
— Firearms	66,619	63,309
— Canine	184,058	225,710
— Bomb Squad	2,130	1,295
— S.W.A.T.	9,313	13,774
— Court Services	261,730	229,709
— Negotiators	1,090	
C.I.D.		
— General	2,479,807	2,220,433
— Polygraph	4,339	65,634
Duty Inspectors		
— General	573,870	557,914
— Inquiry Officers	360,142	359,008
— Equipment Officers	92,588	155,312
— Detention	630,986	629,800
	12,869,076	12,105,749
	21,499,854	20,541,911
FIRE PROTECTION		
— Firefighting Force	11,713,404	11,042,036
— Training	161,302	152,055
— Administration	415,700	391,874
— Inspection & Investigation	339,900	320,418
— Maintenance	396,900	374,151
— Communications Service	345,400	325,603
	13,372,606	12,606,137
LAW ENFORCEMENT		
Parking Ticket Collection	184,957	187,288
EMERGENCY MEASURES		
Management & Control	94,750	104,967
Training for Emergency Exercises	21,704	19,728
	116,454	124,695
BUILDINGS		
Building Administration	1,071,216	541,092
Building Inspection	706,131	695,685
Building Plans	233,169	203,409
	2,010,516	1,440,186
OTHER PROTECTION		
Street Lighting	2,345,742	2,013,896
Railway Crossing Signals	116,961	81,701
Dog Pound	107,885	92,355
Cat Control	44,600	42,500
Safety & Claims		99,507
	2,615,188	2,329,959
	$39,799,575	$37,230,176

SCHEDULE OF EXPENDITURES — GENERAL OPERATING

For the Year Ended December 31, 1984

TRANSPORTATION SERVICES	1984	1983
Administration		
General Administration	$ 587,320	$ 543,100
Development & Inspection Administration		
General Administration	101,947	101,067
Engineering Administration	102,181	92,511
Streets & Roads	228,251	212,294
Traffic Division	247,592	233,479
Sewer & Water	379,914	287,500
Consulting Fees	213,984	84,581
	1,273,869	1,011,432
Support Services		
Drafting	334,761	317,906
Survey	399,437	351,924
Quality Control	149,236	163,183
Subdivision Development	254,313	253,745
Inspection	199,123	191,040
	1,336,870	1,277,798
Traffic		
Traffic Aids	475,297	492,107
Traffic Signals	367,346	324,864
Pedestrian Corridors	7,723	7,439
	850,366	824,410
Parking		
Parking Meters	146,171	145,873
Off-Street Parking	1,406	3,112
	147,577	148,985
Roadways		
Maintenance of Pavement	3,253,378	3,000,761
Maintenance of Unimproved Areas	52,178	64,677
Maintenance of Gravel Roads & Lanes	236,502	234,861
Maintenance of Boulevards & Medians	15,809	55,314
Snow Removal & Drainage	2,025,913	1,531,663
Street Cleaning	490,624	592,687
New Gravel Roads & Lanes	1,180	4,821
Traffic Bridges	22,982	12,345
	6,098,566	5,497,129
Sidewalks		
Walk Maintenance	822,150	801,864
Other		
Scarth Street Mall	19,360	16,110
Accidents & Claims	182,086	191,319
	202,046	207,429
Miscellaneous		
Repairs to Asphalt Plant	177,801	150,966
City Gravel Supply	126,415	61,992
Purchase of New Equipment	1,711,125	1,015,315
Equipment Maintenance & Repairs	2,678,062	2,554,343
Public Works Equipment Facilities	62,019	45,102
	4,755,422	3,827,718
	$16,074,186	$14,139,865

SCHEDULE OF EXPENDITURES — GENERAL OPERATING

For the Year Ended December 31, 1984

	1984	1983
ENVIRONMENTAL HEALTH SERVICES		
Storm Sewer Operation		
Storm Sewer & Channels	$ 325,966	$ 266,719
Catch Basins	139,285	155,390
Low Level Pumps	31,508	17,497
	496,759	439,606
Waste Disposal		
Garbage Collection	3,009,264	2,773,161
Incinerator and Shredder	780,010	751,851
Sanitary Landfill	750,500	597,366
Sanitary Pail Service	9,960	11,571
Flood Control	358,740	577,211
Hazardous Material Spill	12,820	7,190
	4,921,294	4,718,350
	$5,418,053	$5,157,956
PUBLIC HEALTH AND WELFARE SERVICES		
Public Health		
Administration	$ 540,179	$ 406,212
Immunization & Infectious Diseases	138,613	144,592
Environmental Sanitation	374,566	354,916
Public Health Nursing	1,215,829	1,115,076
Maternal & Childcare	1,669	50,145
Nutrition	76,002	72,401
Biostatistics	41,980	39,839
Branch Clinic	61,540	57,766
	2,450,378	2,240,947
Senior Citizens' Assistance		
Senior Citizens' Transit Passes	1,859,034	1,648,368
Senior Citizens' Sewer Abatement	330,945	291,605
Senior Citizens' Day Care Centre	80	8,437
Senior Citizens' Services	1,279	2,406
	2,191,338	1,950,816
Regina Cemetery		
Maintenance	118,006	134,916
Grave Digging	7,474	6,809
Monumental Foundation	1,632	1,320
	127,112	143,045
Riverside Cemetery		
General Maintenance	319,671	294,125
Grave Digging	77,730	67,495
Monumental Foundation	10,109	14,268
	407,510	375,888
Hospitals		
Hospital Pension Plan Payment	18,341	18,341
Hospital Operations Levy	807,547	783,239
	825,888	801,580

SCHEDULE OF EXPENDITURES — GENERAL OPERATING

For the Year Ended December 31, 1984

	1984	1983
Other		
Transportation of the Handicapped	$ 850,544	$ 810,369
Control of Mosquitoes	45,370	42,620
Social Services Levy	435,691	413,072
Subsidized Housing	49,450	6,079
	1,381,055	1,272,140
	$7,383,281	$6,784,416
ENVIRONMENTAL DEVELOPMENT SERVICES		
Planning		
General Administration	$1,111,509	$1 114,904
Municipal Development Plan	3,105	1,707
Business Improvement District	135,400	128,950
Neighbourhood Planning	86,800	89,600
Community Development	283,156	269,053
Commissions & Authorities	1,991	18,477
	1,621,961	1,622,691
Development		
General Development	175,220	218,655
Sask. Business & Industry Show	1,215	
Sask. Manufacturing Opportunities Show	28,721	6,700
Other	6,610	4,993
	211,766	230,348
Other Environmental Development Programs		
Free Transportation	84,322	70,723
Maintenance of Unimproved Property	52,146	59,782
Maintenance of Improved Property	13,685	1,912
Farmlands	12,958	12,601
Control of Weeds	97,614	141,618
	260,725	286,636
	$2,094,452	$2,139,675
PARKS RECREATION AND CULTURAL SERVICES		
General Administration		
Administration	$1,455,280	$1,387,011
Special Projects	36,943	
Workers' Compensation	37,444	18,401
Employee Rehabilitation	21,946	
Safety Training	8,037	
Accidents and Claims	19,136	50,366
Vandalism	38,770	26,983
Advertising and Promotion	97,617	94,166
Recreation	1,715,173	1,576,927
Aquatics		
Outdoor Pools	375,996	425,477
Lawson Aquatic Centre	744,422	738,287
Learner Pools	58,039	82,875
	1,178,457	1,246,639
Community Recreation		
Decentralized Services	419,501	510,479
Centralized Services	479,971	210,895
Recreation Services	940,228	518,590
Sports and Recreation Facilities Operation	2,154,301	2,471,417
	3,994,001	3,711,381

SCHEDULE OF EXPENDITURES — GENERAL OPERATING

For the Year Ended December 31, 1984

	1984	1983
Parks		
Administration	$ 278,108	$ 265,061
Horticulture	473,054	451,043
Forestry	519,191	516,098
Parks Maintenance	2,369,230	2,348,444
New Parks Construction	360,069	443,228
Turf (Golf Courses)	915,909	776,657
Special Parks Services	567,837	561,132
Mechanical Maintenance	608,082	587,076
Agridome Operating Grant	178,832	184,076
Winter Activities	340,420	368,215
Field Maintenance (Ball Diamond and Soccer)	73,807	85,684
	6,684,539	6,586,714
Wascana Centre		
Mill Obligation	434,200	529,800
Maintenance of City Owned Land	774,705	631,710
	1,208,905	1,161,510
	$14,781,075	$14,283,171
DEBT CHARGES		
Principal Payments	$2,362,000	$2,070,000
Interest Payments	5,408,000	5,133,000
	$7,770,000	$7,203,000

SCHEDULE OF REVENUES AND EXPENDITURES — WATERWORKS OPERATING

For the Year Ended December 31, 1984

	1984	1983
REVENUES		
Sale of Water	$ 9,740,524	$8,368,030
Fire Hydrant Charge	308,160	289,800
Local Improvements	141,565	155,751
Claims Revenue	24,711	52,775
Miscellaneous		
Service Fees	112,024	103,746
Meter Repairs	5,596	2,539
Watering of City Parks	371,429	359,108
Sundry	4,906	13,670
Sale of Meters	24,124	33,036
Connection Cut-Offs	10,780	16,790
	$10,743,819	$9,395,245
EXPENDITURES		
Administration & General		
Accidents & Claims	$ 70,917	$ 46,487
General Administration Charge	236,300	225,000
Water Monitoring	34,343	
Civic Pension	6,277	6,277
Write Off — Bad Debts	32,424	28,428
Customer Billing & Collecting	445,626	443,097
	825,887	749,289
Net Cost of Water Purchased from Buffalo Pound	1,747,326	1,688,010
Power & Pumping		
Wells	381,531	384,018
Pumping Stations	804,573	748,633
	1,186,104	1,132,651
Transmission & Distribution		
Customer Service (Turn On & Turn Off)	388,764	392,667
Maintenance of Meters	288,388	341,771
Maintenance of Mains	627,928	469,452
Maintenance of Valves	168,233	212,036
Maintenance of Hydrants	270,984	192,004
Maintenance of House Connections	806,664	702,430
Maintenance of Standpipes	1,858	2,526
Repairs to Reservoirs, Wells and Supply Mains	61,897	99,796
	2,614,716	2,412,682
Fiscal Services		
Local Improvements in excess of Fixed Charges	917	917
New Meters	168,976	166,755
Capital Construction	1,235,200	1,515,900
Portion of Surplus to Capital	214,054	
Portion of Surplus to Reserve	214,054	
Debenture Payments — Principal	199,566	295,310
— Sinking Fund	314,064	303,205
— Interest	1,409,818	1,383,760
Deficit 1983	613,137	
	4,369,786	3,665,847
	$10,743,819	$9,648,479

THE CITY OF REGINA

Schedule 4

SCHEDULE OF REVENUES AND EXPENDITURES — SEWAGE OPERATING

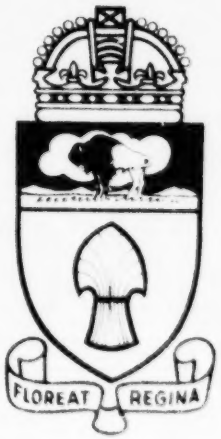
For the Year Ended December 31, 1984

	1984	1983
REVENUES		
Sewer Service Charge	$7,282,191	$7,069,137
Local Improvements	44,610	48,395
Sewer Surcharge	15,666	16,588
Sewer Cleaning Charge	799	1,518
	$7,343,266	$7,135,638
EXPENDITURES		
Administration & General		
Accidents & Claims	$ 4,494	$ 1,040
General Administration Charge	175,700	167,400
Write-Off — Bad Debts	26,530	23,261
Customer Billing & Collection	445,626	443,095
	652,350	634,796
Sewers		
Domestic Sewers	240,907	231,646
Sewer Connections	256,422	282,080
Lift Stations	88,564	99,160
	585,893	612,886
Sewage Pumping & Treatment		
Tests & Records	193,228	203,694
Pumping Station	314,558	264,742
Primary Treatment	668,003	654,965
Secondary Treatment	720,182	569,719
Tertiary Treatment	1,015,392	982,512
	2,911,363	2,675,632
Fiscal Services		
Local Improvements in excess of Fixed Charges	1,765	1,776
Capital Trust Repayments		29,700
Capital Construction	75,500	40,000
Contribution to Capital Reserves	468,500	53,200
Portion of Surplus to Capital	114,138	279,517
Portion of Surplus to Reserve	114,138	279,517
Debenture Payments — Principal	457,158	424,723
— Sinking Fund	274,730	365,194
— Interest	1,687,731	1,738,697
	3,193,660	3,212,324
	$7,343,266	$7,135,638

SCHEDULE OF REVENUES AND EXPENDITURES — TRANSIT OPERATING

For the Year Ended December 31, 1984

	1984	1983
REVENUES		
Cash & Ticket Sales	$ 2,156,967	$2,046,789
Pass & Contract Service	762,333	684,904
Senior Citizens' Passes	1,994,860	1,780,444
Free Transportation	55,323	48,607
City Department Passes	1,160	1,228
Police Department Passes	41,970	41,970
Mail Carriers	18,980	17,486
Charter Service	128,662	151,963
Advertising	78,292	75,405
Proceeds from Insurance	53,936	64,637
Miscellaneous	8,970	8,644
Transit Grant	735,047	740,037
Deficit Provision	4,571,681	3,996,113
Workers' Compensation Recovered	43,169	40,405
Transfer from Reserve	29,014	18,255
	$10,680,364	$9,716,887
EXPENDITURES		
General Administration		
Personnel Services	$ 729,244	$ 719,053
Training & Development	97,966	43,437
	827,210	762,490
Maintenance of Structure & Equipment		
Servicing of Revenue Vehicles	560,984	562,017
Repairing of Revenue Vehicles	1,335,230	1,148,757
Servicing & Repairing of Non-Revenue Vehicles	13,743	14,753
Maintenance of Buildings	189,955	174,624
Installations & Maintenance of Shelters	107,302	60,803
	2,207,214	1,960,954
Transportation of Passengers		
Administration of Transportation	479,643	471,461
Marketing	268,508	273,834
Revenue Vehicle Operation	6,328,728	5,957,288
	7,076,879	6,702,583
Purchase of New Equipment	29,014	—
Fiscal Services		
Transfer to Reserves	12,200	11,300
Revenue Contribution	283,300	192,000
Capital Trust Loan Repayment	9,000	9,000
Debenture Payments — Principal	82,667	26,667
— Interest	152,880	51,893
	540,047	290,860
	$10,680,364	$9,716,887



REGINA PUBLIC LIBRARY BOARD

THE REGINA PUBLIC LIBRARY BOARD

AUDITORS' REPORT

To the Chairman and Members of
The Regina Public Library Board:

We have examined the balance sheet of The Regina Public Library Board as at December 31, 1984 and the statements of revenue, expenditure and general fund surplus, capital fund surplus and capital project reserve fund for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the board as at December 31, 1984 and the results of its operations for the year then ended, in accordance with accounting practices described in Note 1 applied on a basis consistent with that of the preceding year.

Deloitte Haskins & Sells.

Auditors

February 4, 1985

THE REGINA PUBLIC LIBRARY BOARD

STATEMENT OF REVENUE, EXPENDITURE AND GENERAL FUND SURPLUS

Year Ended December 31, 1984

	1984	1983
REVENUE		
City of Regina tax levy	$5,691,987	$5,338,650
Grant-in-lieu of taxes		
Federal Government	146,608	83,971
Provincial Government	181,134	204,770
CPR	31,353	35,463
Provincial operating grant	472,024	449,836
Housing Authority	50,483	45,565
South East Regional Library grant	5,706	6,220
	6,579,295	6,164,475
Other revenue		
Activities and programs	45,654	52,717
Interest	34,223	42,992
Fines	28,973	25,481
Rentals	10,134	10,506
Sundry	8,908	13,374
Xerox copier	51,850	48,333
	179,742	193,403
	6,759,037	6,357,878
EXPENDITURES		
Operating — Schedule 1	5,103,799	4,687,903
Revenue contributions to capital — Schedule 2	922,086	1,283,981
Revenue contributions to capital project reserve fund	577,000	397,000
	6,602,885	6,368,884
Excess of Revenue (Expenditure)	156,152	(11,006)
General Fund Surplus (Deficit), Beginning of Year	(10,156)	850
General Fund Surplus (Deficit), End of Year	$145,996	$(10,156)

BALANCE SHEET

Year Ended December 31, 1984

	1984	1983
ASSETS		
General Fund		
Cash and term deposits	$ 835,297	$ 544,989
Accounts receivable	18,305	20,676
Prepaid expenses	3,376	4,500
	856,978	570,165
Capital Project Reserve Fund		
Term deposit	243,249	215,990
Interest receivable	2,527	3,682
Due from General Fund	326,880	397,000
	572,656	616,672
Capital Fund		
Property and equipment (Note 2)	10,508,846	9,230,346
	$11,938,480	$10,417,183
LIABILITIES AND EQUITY		
General Fund		
Accounts payable and accrued charges	$ 348,156	$ 137,688
Dunlop Art Gallery projects (Note 3)	35,946	30,149
Energy Conservation Information Center (Note 4)		15,484
Due to Capital Project Reserve Fund	326,880	397,000
Surplus (Deficit)	145,996	(10,156)
	856,978	570,165
Capital Project Reserve Fund		
Reserve	572,656	616,672
Capital Fund		
Long-term debt (Note 5)	238,561	278,321
Surplus	10,270,285	8,952,025
	10,508,846	9,230,346
	$11,938,480	$10,417,183

THE REGINA PUBLIC LIBRARY BOARD

STATEMENT OF CAPITAL FUND SURPLUS

Year Ended December 31, 1984

	1984	1983
Balance, Beginning of Year	$8,952,025	$7,970,382
Add		
Revenue contributions to capital	922,086	1,283,981
Capital project reserve contributions to capital	673,915	—
Capital grant	—	72,012
	10,548,026	9,326,375
Less		
Books, records and films withdrawn from service	277,741	374,350
Balance, End of Year	$10,270,285	$8,952,025

THE REGINA PUBLIC LIBRARY BOARD

STATEMENT OF CAPITAL PROJECT RESERVE FUND

Year Ended December 31, 1984

	1984	1983
Balance, Beginning of Year	$ 616,672	$199,802
Revenue Contributions	577,000	397,000
Interest Earned	52,899	19,870
	1,246,571	616,672
Expenditures — automation	(407,514)	
— buildings	(266,401)	
Balance, End of Year	$572,656	$616,672

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended December 31, 1984

1. *SIGNIFICANT ACCOUNTING POLICIES*

The financial statements have been prepared in accordance with the following practices:

Property and equipment

Property and equipment are stated at cost.

Depreciation

No depreciation is provided on buildings or equipment, instead debenture principal is treated as a current expenditure.

Revenue contributions to capital and capital project reserve fund

Certain capital expenditures, not financed through capital building grants or loan proceeds are paid for out of current revenue and charged to expenditure in the year of acquisition. These capital additions are also reflected as additions to property and equipment with a corresponding increase in capital fund surplus.

From 1984 to 1988 an allocation of $577,000 annually will be made from operations to the capital project reserve fund. Expenditures for automation and certain building purchases and renovations will be charged to the reserve fund. These expenditures, when made, are reflected as additions to property and equipment with a corresponding increase in capital fund surplus. Interest earned on capital reserve fund investments is credited to the fund.

Pension Contributions

Permanent employees of the board are members of the Regina Civic Employees Superannuation and Benefit Plan. Pension contributions include the board's matching of deductions from employees and an annual instalment required to amortize past service benefits funded by the City of Regina over the period to the year 2000.

2. *PROPERTY AND EQUIPMENT*

	1984	1983
Land	$ 172,060	$ 172,060
Buildings	4,481,567	4,215,166
Books, films, records and pictures	4,152,370	3,600,108
Furniture and Equipment	995,185	942,863
Automobiles and trailers	54,284	54,284
Automation	653,380	245,865
	$10,508,846	$9,230,346

3. *DUNLOP ART GALLERY PROJECTS*

	1984	1983
Balance, beginning of year	$ 30,149	$ 21,727
Grants received	37,985	110,250
Project revenues	3,728	5,741
Other revenues	4,156	831
	76,018	138,549
Project expenditure	40,072	108,400
Balance, end of year	$ 35,946	$ 30,149

4. *ENERGY CONSERVATION INFORMATION CENTER*

	1984	1983
Balance, beginning of year	$ 15,484	$ 13,817
Grants and other revenue	1,009	81,878
Expenditures	14,645	80,211
Transferred to general fund	1,848	
Balance, end of year	$ —	$ 15,484

NOTES TO THE FINANCIAL STATEMENTS (Continued)

For the Year Ended December 31, 1984

5. *LONG-TERM DEBT*

	1984	1983
13 ¾% loan payable in annual instalments of $39,760 plus interest maturing in 1990	$238,561	$278,321

6. CAPITAL COMMITMENTS

Capital expenditures committed but not expended as at December 31, 1984 amount to approximately $130,000. These commitments will be financed by the Capital Project Reserve Fund.

Schedule 1

SCHEDULE OF OPERATING EXPENSES

For the Year Ended December 31, 1984

	1984	1983
Art Gallery	$ 14,455	$ 16,502
Board members' honoraria	9,220	6,490
Book repairs and jackets	1,994	2,081
Cataloging	94,160	82,594
Loan interest	38,269	43,736
Entertainment	1,437	1,734
Film Theatre	39,958	34,643
Finance charges	141,066	132,524
Fuel, light and water	166,064	150,675
Insurance	15,623	13,466
Inter-library service	5,909	5,927
Janitors' supplies	9,903	9,577
Legal, architectural, audit and computer service fees	31,349	29,502
M.A.R.S.	17,372	14,528
Maintenance		
Automobiles	8,485	11,572
Buildings	169,992	168,825
Computer	28,427	
Furniture and equipment	13,005	12,575
Grounds	12,703	15,263
Films and records	20,894	22,959
Pension contributions	194,735	180,899
Periodicals	50,738	43,566
Postage	36,389	42,276
Printing, production and office supplies	127,663	116,259
Public programs and promotion	80,839	86,178
Rental for Regent Park Branch	45,496	45,317
Research and development	1,805	2,812
Rentals	11,181	8,523
Salaries and wages	3,450,612	3,165,453
Staff development	9,791	5,664
Sundry	27,239	20,671
Taxes and licenses	3,938	5,266
Telephone	52,757	37,368
Travel	23,629	20,703
Unemployment and group insurance	107,520	96,822
Workers' compensation	3,396	2,880
Xerox rental	35,786	32,073
	$5,103,799	$4,687,903

SCHEDULE OF REVENUE CONTRIBUTIONS TO CAPITAL

For the Year Ended December 31, 1984

	1984	1983
Automobiles	$	$ 12,743
Automation		173,854
Books	644,742	602,548
Buildings		239,905
Films	108,738	97,133
Furniture and equipment	52,322	41,159
Records and pictures	76,524	76,879
Loan repayment	39,760	39,760
	$ 922,086	$1,283,981